

UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

MICHAEL J. QUILLING,

Plaintiff,

File No. 1:03-CV-236

v.

HON. ROBERT HOLMES BELL

TRADE PARTNERS, INC., et al.,

Defendants.

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**ORDER APPROVING REPORT AND RECOMMENDATION**

Magistrate Judge Ellen S. Carmody filed a Report and Recommendation on November 17, 2006, (Docket # 1496), recommending that the Receiver's Motion to Approve Claim Determinations as to the Claims of Edwin Kacos (A-04505 through A-04522), Edward Kacos (A-00062 through A-00064), Douglas Kacos (A-02867), and Elaine Kacos (A-02868) (Docket # 1333) be granted in part and denied in part. No objections have been filed pursuant to 28 U.S.C. § 636(b)(1)(C). The Court agrees with the recommendation. Accordingly,

**IT IS HEREBY ORDERED** that the November 17, 2006 Report and Recommendation (Docket # 1496) is **APPROVED AND ADOPTED** as the opinion of this Court.

**IT IS FURTHER ORDERED** that the Receiver's Motion to Approve Kacos' Claim Determinations (Docket # 1333) is **GRANTED IN PART and DENIED IN PART**.

**IT IS FURTHER ORDERED** that Edwin Kacos' Claim No. A-04508 is **ALLOWED** as an "A" viatical claim in the amount of \$50,000.00.

**IT IS FURTHER ORDERED** that Edwin Kacos' Claim Nos. A-04505 through A-04507 and A-04509 through A-04522 are **DISALLOWED**.

**IT IS FURTHER ORDERED** that Edward Kacos' Claim No. A-00063 is **ALLOWED** as an "A" IWM claim in the amount of \$80,016.51.

**IT IS FURTHER ORDERED** that Edward Kacos' Claim No. A-00062 is **DISALLOWED**.

**IT IS FURTHER ORDERED** that Edward Kacos' Claim No. A-00064 is **ALLOWED** as an "A" Sojkara claim in the amount of \$78,210.95.

**IT IS FURTHER ORDERED** that Douglas Kacos' Claim No. A-02867 is **ALLOWED** as an "A" Sojkara claim in the amount of \$339,699.09.

**IT IS FURTHER ORDERED** that Elaine Kacos' Claim No. A-02868 is **ALLOWED** as an "A" inventory loan claim in the amount of \$18,822.86.

Date: December 14, 2006

/s/ Robert Holmes Bell  
ROBERT HOLMES BELL  
CHIEF UNITED STATES DISTRICT JUDGE